

# INDEX TO SESSION LAWS

Chapter

## Taxes and Assessments—(Continued)

### Ad Valorem Property Taxes—(Continued)

|  |          |
|--|----------|
| Machinery Act .....  | 806, 931 |
| Mineral interests severed from realty to be listed for taxation .....  | 235, 855 |
| Power of counties and municipalities to increase tax to cover deficit left by unconstitutional sales tax ..... | 108      |
| Water and sewer corporations, property of certain non-profit corporations excluded from tax base .....         | 1121     |

|  |     |
|--|-----|
| Assessments by coastal fisheries agency collectable by litigation under certain conditions ..... | 642 |
|--|-----|

|   |     |
|---|-----|
| Disclosure of information on tax form by person other than taxpayer preparing form prohibited ..... | 231 |
|---|-----|

### Franchise Taxes:

|  |     |
|--|-----|
| Certification to municipalities, now duty of Commissioner of Revenue ..... | 298 |
| City transit systems, tax reduced .....                                    | 833 |

### Income Taxes:

|   |      |
|---|------|
| Corporate; interest payments between subsidiary and parent corporation, section declaring 6% to be excessive deleted .... | 1223 |
| Credit for removal of architectural barriers to the handicapped .....   | 1206 |
| Exclusions, annuities purchased by federally tax-exempt employer or by state or local agency .....                        | 792  |
| Head of household exemption, authorization for splitting between husband and wife .....                                   | 1087 |
| Refunds for charitable institutions; duty to file, time for filing .....  | 286  |
| Regulated investment companies, distributions to shareholders excluded from gross income .....                            | 820  |
| Veteran's retirement pay exempted up to certain amount .....  | 996  |

### Inheritance Taxes:

|  |      |
|--|------|
| Predeceased child's exemption to be divided per capita among surviving children .....  | 651  |
| Time for payment reduced .....   | 1054 |
| Transfer of stock of North Carolina corporation if stock owned by non-resident decedent, permission of Commissioner of Revenue not necessary ..... | 397  |

### Intangibles Taxes:

|   |     |
|---|-----|
| Accounts receivable of securities brokers, some made deductible ..... | 988 |
|---|-----|